

Panaji, 16th August, 1973 (Sravana 25, 1895)

SERIES I No. 20

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Notification

SPL-EST-3/73

In continuation of Government Notification of even number dated 12-6-73, regarding the Central Civil Services (Leave) (Amendment) Rules, 1973 published in the Official Gazette Series I, No. 13, dated 28th June, 1973, the Government of India, Ministry of Finance (Department of Expenditure) Notification No. 5(14)-E-IV(A)/73 dated 13-7-73 regarding Central Civil Services (Leave) (Second Amendment) Rules, 1973 is published for information and guidance.

M. K. Bhandare, Deputy Secretary (Appointments).

Panaji, 31st July, 1973.

### GOVERNMENT OF INDIA

#### MINISTRY OF FINANCE

(Department of Expenditure)

New Delhi, the 13th July, 1973

Notification

No. 5(14)-E-IV(A)/73

In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor General in relation to the persons serving in the Indian Audit and Accounts Department, The President hereby makes the following rules further to amend the Central Civil Services (Leave) Rules, 1972, namely: —

1. (1) These rules may be called the Central Civil Services (Leave) (Second Amendment) Rules, 1973.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In sub-rule (1) of rule 39 of the Central Civil Services (Leave) Rules, 1972 —

(i) in clause (d) the word "or" shall be added at the end: &

(ii) after clause (d), the following clause shall be inserted, namely: —

"(e) the date from which leave preparatory to retirement would have commenced had it not been refused under sub-rule (2):

Provided that, if in any exceptional case it becomes necessary to grant leave after this date but before the date of compulsory retirement, it may be granted and adjusted against the leave available to him after retirement under sub-rule (2)".

Sd/-

(C. F. CHEREATH)

Under Secretary to the Government of India.

Law and Judicial Department

Notification

LD/12/73

The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent by the Administrator of Goa, Daman and Diu on 27-7-1973 and is hereby published for general information.

The Goa, Daman and Diu Sales Tax (Amendment) Act, 1973

(Act 12 of 1973) [27th July, 1973]

AN

ACT

further to amend the Goa, Daman and Diu Sales Tax Act, 1964

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fourth Year of the Republic of India as follows:

### 1. Short title, extent and commencement. —

(i) This Act may be called the Goa, Daman and Diu Sales Tax (Amendment) Act, 1973.

(ii) It extends to the whole of the Union territory of Goa, Daman and Diu.

(iii) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

### 2. Amendment of section 2. — In section 2 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) (hereinafter referred to as the principal Act), —

(1) (i) clause '(a)' shall be renumbered as clause '(aaaa)' and before clause (aaaa) so renumbered the following clauses '(a)', '(aa)', '(aaa)' shall be inserted, namely: —

"(a) 'agriculture' with all its grammatical variations and cognate expressions includes horticulture, the raising of crops, grass, or garden produce, and also grasing; but does not include dairy farming, poultry farming, stock breeding, or the mere cutting of wood or grass or gathering of fruit;

(aa) 'agriculturist' means a person who cultivates land personally;

(aaa) 'business' includes —

(i) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make profit and whether or not any profit accrues from such trade, commerce, manufacture or concern; and

(ii) any transaction of buying, selling or supplying plant, machinery, raw-materials, processing materials, packing materials, empties, consumable stores, waste products, or such other goods, or waste or scrap of any of them, which is ancillary or incidental to or resulting from such trade, commerce, manufacture, adventure, or concern;

But does not include any activity in the nature of mere service or profession;

(ii) after clause (aaaa) the following clauses '(aaaaa)', '(aaaaaa)' shall be inserted, namely: —

"(aaaaa) 'to cultivate' with all its grammatical variations and cognate expressions means to carry on any agricultural operation;

(aaaaaa) 'to cultivate personally' means to cultivate on one's own account —

(i) by one's own labour, or

(ii) by the labour of one's own family, or

(iii) by servants on wages payable in cash or kind (but not in crop share) or by hired labour under one's personal supervision or the personal supervision of any member of one's family;

*Explanation I.* — A widow or a minor or a person who is subject to any physical or mental disability or is a serving member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour;

*Explanation II.* — In the case of a Hindu undivided family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family;";

(2) (i) for clause (b) (excluding the Explanations), the following shall be substituted, namely: —

"(b) 'dealer' means any person who sells, supplies or distributes goods directly or otherwise, in Goa, Daman and Diu in connection with his business and includes the Government of India, or of any State, or of any Union territory, or a casual trader.

Provided that an agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally, shall not be deemed to be a dealer within the meaning of this clause;";

(ii) in Explanation 3 to clause (b), for the words "who carries on the business of selling goods and who has, in the customary course of business authority to sell goods" the words "who sells goods in connection with the business and who has authority to sell goods" shall be substituted;

(iii) in Explanation 4 to clause (b), for the words "but carries on the business of selling goods" the words "but sells goods in connection with the business" shall be substituted;

(iv) after Explanation 4 to clause (b), the following shall be inserted, namely: —

*"Explanation 5.* — 'Casual trader' means a dealer who has, whether as principal, agent, or in any other capacity, occasional transactions involving the selling, supply or distribution of goods in the Union territory of Goa, Daman and Diu.";

(3) for clause (d), the following shall be substituted, namely: —

"(d) 'goods' means all kinds of movable property (not being newspapers, actionable claims, stocks, shares, securities or money) and all materials, articles and commodities, including standing trees and things attached to or forming part of the land, which are agreed to be severed before sale or under the contract of sale;";

(4) in clause (f), after the words "any goods" the expression "but does not include such manufactures or manufacturing processes as may be prescribed" shall be added;

(5) for clause (l), the following shall be substituted, namely: —

"(1) 'sale-price' means the amount paid or payable to a dealer as consideration for the sale of any goods, excluding any sum allowed as cash discount or trade discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof, other than the cost of freight or delivery, the cost of installation, or the cost of insurance for transit, in cases where such cost is separately charged;";

(6) for clause (m), the following shall be substituted, namely: —

“(m) ‘turnover’ means the aggregate of the sale-prices received and receivable by a dealer in respect of any sale of goods made during a given period after deducting therefrom —

(i) the amount arrived at by applying the following formula: —

$$\frac{\text{Rate of tax} \times \text{aggregate of sale-prices}}{100 \text{ plus rate of tax}}$$

Provided that no deduction on the basis of above formula shall be made if the amount by way of tax collected by a registered dealer in accordance with the provisions of the Act, has been otherwise deducted from the aggregate of sale-prices.

*Explanation:—*Where the turnover of a dealer is taxable at different rates the aforesaid formula shall be applied separately in respect of each part of the turnover liable to a different rate of tax.

(ii) the amount of sale-prices of all goods returned to the dealer, within the prescribed period, by the purchasers of such goods:

Provided that satisfactory evidence of such return of goods and of refund or adjustment in accounts of the sale-price thereof is produced before the assessing authority;”

(7) for clause (n), the following shall be substituted, namely: —

“(n) ‘year’ means a financial year, but in relation to any particular registered dealer for the purposes of the Act (except for the purposes specified under sections 4, 5, 11, 12, 13, and 14) means the year with reference to which, according to the option declared by such dealer within the prescribed period, the accounts of that dealer are ordinarily maintained in his books:

Provided that where an option has once been exercised by a registered dealer, he shall not, except with the consent of the Commissioner and upon such conditions as the Commissioner may determine, make any variation in respect thereof;”

**3. Amendment of section 4.** — In section 4 of the principal Act, —

(1) in sub-section (2), for the words “on the expiry of two months from the date” the words “on the expiry of one month from the date” shall be substituted;

(2) at the end of sub-section (2), the following proviso shall be inserted, namely: —

“Provided that a non-resident dealer or a casual trader shall be liable to pay tax on all sales effected after the date on which his gross turnover first exceeds the taxable quantum.”;

(3) in sub-section (4), for the words “on the expiry of two months from the date” the words “on the expiry of one month from the date” shall be substituted;

(4) at the end of sub-section (4), the following proviso shall be inserted, namely: —

“Provided that a non-resident dealer or a casual trader shall be liable to pay tax on all sales effected after the date on which his gross turnover again exceeds the taxable quantum.”;

(5) for sub-section (5), the following shall be substituted, namely: —

“(5) In this Act the expression ‘taxable quantum’ means: —

(a) in relation to any dealer who imports or brings for sale any goods into Goa, Daman and Diu, or to whom any goods are despatched from any place outside Goa, Daman and Diu, for sale or who manufactures or produces any goods for sale, and the value of goods imported or brought, or manufactured, or produced by him or despatched to him, during the year is not less than Rs. 1500/- (Rupees one thousand five hundred), — ten thousand rupees;

(b) in relation to any dealer who imports or brings for sale any goods into Goa, Daman and Diu or to whom any goods for sale are despatched from any place outside Goa, Daman and Diu, or who manufactures or produces any goods for sale, and the value of goods imported or brought, or manufactured or produced by him, or despatched to him, during the year is less than Rs. 1500/- (Rupees one thousand five hundred), — twenty thousand rupees;

(c) in relation to a non-resident dealer who has no place of business in the territory of Goa, Daman and Diu but who sells goods in the territory and a casual trader, — rupees one thousand five hundred;

(d) in relation to any other dealer, — thirty thousand rupees.

Provided that if the Government is of opinion that having regard to the difficulty in maintaining accounts or for other sufficient cause the taxable quantum in respect of any class of dealers falling under clause (a), (b) or (c) should be increased, the Government may fix in respect of such class of dealers such taxable quantum, not exceeding thirty thousand rupees as may be specified in the notification.”.

**4. Amendment of section 5.** — In section 5 of the principal Act, —

(a) for the words “on the expiry of two months” the words “on the expiry of one month” shall be substituted;

(b) at the end the following proviso shall be inserted, namely: —

“Provided further that a non-resident dealer and a casual trader shall be liable to pay tax on all sales effected after the date on which his gross turnover again exceeds the taxable quantum.”.

**5. Amendment of section 7.**—In section 7 of the principal Act, —

(i) for the second proviso to clause (II) of sub-section (3), the following shall be substituted, namely: —

“Provided further that where any goods specified in the Certificate of Registration are purchased by a registered dealer for any of the purposes specified in item (a) or (b) but are utilised by him for any other purpose, or are not resold in the manner and within the period prescribed, the price of the goods so purchased shall be allowed to be deducted from the gross turnover of the selling dealer, but the Commissioner or any person appointed under sub-section (1) of section 3 to assist him shall, after giving a reasonable opportunity of being heard, impose penalty upon the purchasing dealer not exceeding the amount of tax which would result if such goods were subject to sales tax at the rate leviable on them at the time of their purchase;”;

(ii) for clause (III) of sub-section (3), the following shall be substituted, namely: —

“(III) sales of goods which are specified by the Government under section 8 as goods taxable at the first point, provided that in the case of such sales proof of payment of tax at the first point is adduced by the dealer to the satisfaction of the Commissioner;

Provided that where a manufacturer is not liable to pay tax on the first sale of the goods manufactured by him, under entry 68 of the Second Schedule, the first point for the purpose of this clause shall be the point of sale effected by the subsequent dealer who has purchased the goods from such manufacturer;”;

(iii) for clause (V) of sub-section (3), the following shall be substituted, namely: —

“(V) sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in Goa, Daman and Diu, or to have taken place in the course of inter-state trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956, (74 of 1956) or in the course of import of the goods into, or export of the goods out of, the Territory of India, within the meaning of section 5 of the said Central Sales Tax Act;”;

**6. Amendment of section 11.**—In sub-section (1) of section 11 of the principal Act, for the words and figures “under section 4 or section 6 of this Act” the words and figures “under section 4, or section 6, or sub-section (6) of section 24 of the Act” shall be substituted.

**7. Amendment of section 15.**—In section 15 of the principal Act, —

(1) in sub-section (2), after the words “shall furnish such returns”, the words “of the total turnover of the period to which such returns relate, in such manner”, shall be inserted;

(2) at the end of sub-section (4), the following proviso shall be inserted, namely: —

“Provided that no such revised return shall be considered as such and it shall not be taken

into consideration, if the assessing authority is satisfied that the return originally furnished was with intention to delay the payment of tax due in time, or with intent to defraud the Government of its revenue.”;

(3) after sub-section (5), the following sub-sections shall be inserted, namely: —

“(6) (a) The amount of tax assessed or reassessed for any period under section 17 or section 18 of the Act less any sum already paid by the dealer in respect of such period, and

(b) the amount of penalty, if any, levied under the Act, shall be paid by the dealer or by the person liable therefor into the appropriate Government Treasury by such date as may be specified in a notice or order issued under the Act, being a date not earlier than sixty days from the date of service of the notice or order;

Provided that the Commissioner or any person appointed to assist him under sub-section (1) of section 3 of the Act, may, in respect of any particular dealer or person, and for reasons to be recorded in writing, extend the date of such payment, or allow him to pay the tax due or penalty, if any, or both by instalments.

(7) (a) When a dealer is in default in making payment of the tax assessed or reassessed or of penalty imposed, the Commissioner may in his discretion direct that, in addition to the amount of arrears a sum not exceeding six percent thereon per annum by way of interest plus a penalty equal to the amount of such interest shall be recovered from the dealer.

(b) Any amount of tax or penalty which remains unpaid after the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment, and any instalments not duly paid, shall be recoverable as an arrear of land revenue.

(8) The Government may, by general or special order published in the Official Gazette, authorise any officer not below the rank of a Sales Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any dealer or person under the Act, the powers of a Collector under the Goa, Daman and Diu Land Revenue Code, 1968 (Act No. 9 of 1969) to recover the dues as arrears of land revenue.”.

**8. Insertion of new section 15A.**—After section 15 of the principal Act, the following shall be inserted, namely: —

“15A. Special mode of recovery. — (1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, or from time to time, by notice in writing, a copy of which shall be forwarded to the dealer at his last address known to the Commissioner, require, —

(a) any person from whom any amount of money is due or may become due to a dealer who has failed to pay the amount of tax due or penalty imposed under the Act, or

(b) any person who holds or may subsequently hold money for or on account of such dealer,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax and penalty, or both, or the whole of the money when it is equal to or less than that amount.

*Explanation:*—For the purpose of this sub-section, the amount of money due to a dealer from, or money held for or on account of a dealer by, any person, shall be calculated after deducting therefrom such claims, if any, lawfully subsisting as may have fallen due for payment by such dealer to such person.

(2) The Commissioner may at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the dealer after receipt of the notice referred to in this section shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the dealer for tax and penalty, whichever is less.

(5) Where a person to whom a notice under this section is sent objects to it, by a statement in writing that the sum demanded or any part thereof is not due or payable to the dealer or that the amount held for or on account of the dealer is under genuine dispute, the Commissioner shall hold an enquiry and after giving a reasonable opportunity of being heard to such person and the dealer, shall make such order as he thinks fit.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrear of land revenue."

**9. Amendment of section 17.**—For section 17 of the principal Act the following shall be substituted, namely:—

**"17. Assessment of tax.**—(1) The amount of tax due from a registered dealer shall be assessed separately for each year during which he is liable to pay the tax:

Provided that, when such dealer fails to furnish any return as required under sub-section (2) of section 15 of the Act relating to any period of any year, by the prescribed date and in the prescribed manner, the Commissioner may, if he thinks fit, assess the tax due from such dealer separately for different parts of such year;

Provided further, that the Commissioner may, subject to such conditions as may be prescribed,

and for reasons to be recorded in writing, assess the tax due from any dealer during a part of a year.

(2) (a) The Commissioner, for the purpose of satisfying himself that the returns furnished by a dealer are correct and complete, may require the presence of the dealer if he thinks it necessary, or the production of further evidence, and shall serve on such dealer in the prescribed manner a notice requiring him, on a date and at a place specified therein, either to attend and produce or cause to be produced all evidence on which such dealer relies in support of his returns, or to produce such evidence as is specified in the notice.

(b) If the Commissioner is satisfied that the returns furnished in respect of any period are correct and complete he shall assess the amount of tax due from the dealer on the basis of such returns.

(c) If the Commissioner is not satisfied that the returns furnished in respect of any period are correct and complete, he shall, after considering all the evidence which may be produced and after giving the dealer an opportunity of being heard, assess to the best of his judgement the amount of tax due from the dealer.

(d) If a dealer fails to comply with the terms of any notice issued under the preceding clause (a) the Commissioner shall assess to the best of his judgement the amount of tax due from him.

(3) If a dealer does not furnish return as required under sub-section (2) of section 15 of the Act in respect of any period by the prescribed date, the Commissioner may serve on the dealer in the prescribed manner a notice requiring him, on a date and at a place specified therein, either to attend and produce or cause to be produced such evidence as is specified in the notice, and after giving the dealer a reasonable opportunity of being heard, assess to the best of his judgement, the amount of tax, if any, due from him.

(4) In assessing the dealer under any of the clauses (b), (c) and (d) of sub-section (2), or sub-section (3) if the Commissioner has reasons to believe that the dealer has failed, without sufficient cause, to comply with the requirements of sub-section (2) or sub-section (3) or sub-section (4) of section 15 of the Act, shall after giving such dealer a reasonable opportunity of being heard, direct him, either at the time of assessment or thereafter, to pay by way of penalty in addition to the amount of tax assessed a sum not exceeding one-and-a-half times the amount of tax so assessed.

(5) (a) If the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration within time as required by section 11 of the Act, the Commissioner shall proceed to assess the amount of tax due from the dealer in respect of such period, and all subsequent periods, and for this purpose shall serve upon the dealer in the prescribed manner a notice requiring him to be present and produce or cause to be produced all evidence which he may possess or such evidence as is specified in the notice.

In assessing the dealer in the manner referred to above a reasonable opportunity of being heard shall be given to him.

(b) If the dealer fails to comply with the terms of the notice issued under preceding clause (a), the Commissioner may assess to the best of his judgement the amount of tax due from him.

(c) In any of the assessments made under preceding clause (a) or (b), if the Commissioner has reasons to believe that the default in applying for registration within time was made without reasonable cause, he shall, after giving the dealer a reasonable opportunity of being heard, direct him, either at the time of assessment or thereafter, to pay by way of penalty, in addition to the amount of tax assessed, a sum not exceeding one-and-a-half times that amount.

(6) No assessment under sub-section (2) or sub-section (3) shall be made after the expiry of four years, and no assessment under sub-section (5) shall be made after the expiry of six years, from the end of the year in respect of which or part of which such assessment is made:

Provided that, where such assessment is made in consequence of or to give effect to any order of an appellate or revisional authority or of a Court, the period of four years or six years, as the case may be, shall be reckoned from the date of such order.

Provided further that in computing the period of limitation laid down in the above sub-section (6), any period during which assessment proceedings are stayed by an order or injunction of any Court or authority shall be excluded.

(7) Any assessment made under this section shall be without prejudice to any penalty which may be imposed under other provisions of the Act, or to any prosecution instituted for an offence under this Act."

**10. Amendment of section 18.**—For section 18 of the principal Act, the following shall be substituted, namely:—

**"18. Assessment and reassessment of tax.**—(1) If the Commissioner has reasons to believe that any turnover of sales of any goods chargeable to tax under the Act, has in respect of any year escaped assessment, or has been under-assessed, or assessed at a lower rate, or that any deductions have been wrongly made, in an order of assessment made under section 17, then the Commissioner may—

(a) where he has reasons to believe that the dealer has concealed such sales or any material particulars relating thereto, or has knowingly furnished incorrect particulars of returns, at any time within eight years, and

(b) in any other case, at any time within five years, of the end of the period to which such turnover or deductions relate,

serve on the dealer liable to pay tax a notice requiring him, on a date and at a place specified therein, either to attend or produce or cause to be produced such evidence as may be specified in the notice, and may proceed to assess or reassess the amount of tax due from such dealer;

and accordingly the other provisions of the Act and the rules made thereunder shall, so far as may be, apply as if the notice were a notice referred to in sub-section (2) or (3) of section 17 of Act:

Provided that the amount of tax shall be assessed at the rates at which it would have been liable to tax had there been no under-assessment or escapement or assessment at a lower rate, but after making deductions, if any, admissible under the Act during the period to which the turnover relates.

(2) Nothing in sub-section (1) shall apply to any proceeding, including any notice issued, under section 17 of the Act.

(3) Any assessment or reassessment made under this section shall be without prejudice to any penalty imposed, or to any prosecution instituted, for an offence under the Act."

**11. Amendment of section 19.**—For section 19 of the principal Act, the following shall be substituted, namely:—

**"19. Refund.**—(1) The Commissioner shall, in the prescribed manner, refund to the dealer any amount of tax or penalty paid by such dealer in excess of the amount due from him under the Act or unduly paid by him. The refund referred to above may arise from an order of assessment, or from an order passed in appeal, revision or review under section 27, or reference under section 28 of the Act, or from an order passed in respect of payment unduly made.

(2) (a) Where any declared goods referred to in section 14 of the Central Sales Tax Act, 1956, (74 of 1956) are sold by a dealer in the course of inter-state trade or commerce and such dealer shows to the satisfaction of the Commissioner that a tax under this Act has been levied in respect of any earlier sale of such goods made within the Union territory of Goa, Daman and Diu, then an amount equal to the tax so levied shall be refunded to such dealer in such manner, and subject to such conditions as may be prescribed.

(b) On receipt of the application for refund referred to above the Commissioner shall, after verifying the claim, make an order either granting or rejecting the application wholly or in part:

Provided that no order rejecting the refund or granting the same in part shall be passed unless the dealer is given an opportunity of being heard.

(c) If the refund is granted it shall be refunded in the same manner as it is prescribed for refund referred to in sub-section (1).

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), the Commissioner shall adjust the amount due to be refunded under sub-section (1) or sub-section (2) towards the recovery of any amount due from the dealer on the date of adjustment and shall then refund the balance, if any.

(4) Nothing in sub-section (1) or sub-section (2) shall be deemed to empower the Commissioner to amend, vary or rescind any assessment or to amend, vary or rescind any order passed on appeal, revision, or review under section 27, or reference



under section 28 of the Act, or to confer on a dealer any relief in addition to what he is entitled under the provisions of this Act or section 15 of the Central Sales Tax Act, 1956 (74 of 1956)."

**12. Amendment of section 24.** — In section 24 of the principal Act, —

(1) in sub-section (2), after the words "then each member or group of members" and before the word "shall" the words "and the legal representative of any such member who is deceased, notwithstanding such partition" shall be inserted;

(2) for sub-section (3), the following shall be substituted, namely: —

"(3) Where a dealer liable to pay tax under the Act is a firm, or other association of persons, and such firm or association of persons is partitioned, or dissolved, as the case may be, then every person who was a partner or member, and the legal representative of any such person or member who is deceased shall, notwithstanding such partition or dissolution, be jointly and severally liable for the payment of tax, penalty, or other amount payable under the Act by such firm or association of persons, whether such tax including any penalty has been assessed before such partition or dissolution but has remained unpaid, or is assessed after partition or dissolution."

**13. Insertion of new section 24A.** — After section 24 of the principal Act, the following shall be inserted, namely: —

"24A. Liability to tax, and assessment of a dealer after his death, of a Hindu undivided family after its partition, of a firm or association of persons, after its partition or dissolution, etc. —

(1) Where a dealer liable to pay tax under this Act is an individual person and he happens to expire, the tax payable under this Act by such individual person, for the period upto the date of his death, shall be assessed as if he was alive and all the provisions of the Act shall apply accordingly.

(2) Where a dealer liable to pay tax under the Act is a Hindu undivided family, a firm, or other association of persons, and such family, firm, or association of persons is partitioned or dissolved, as the case may be, the tax payable under the Act by such family, firm, or association of persons, for the period upto the date of such partition or dissolution, shall be assessed as if no such partition or dissolution had taken place and all the provisions of the Act shall apply accordingly."

**14. Amendment of section 27.** — In section 27 of the principal Act, —

(1) in sub-section (2A), in clause (b), after the words "second appeal referred" the word "to" shall be inserted and the words and figures "referred to in clause (1)" shall be substituted by the words and figures "referred to in sub-section (1).";

(2) after sub-section (3A), the following shall be inserted, namely: —

"(3AA) In disposing of the revision, the Commissioner shall have the same powers as

those of the appellate authority under sub-section (2)."

**15. Insertion of new section 27A.** — After section 27 of the principal Act, the following shall be inserted, namely: —

"27A. Non-appealable orders. — No appeal and no application for revision shall lie against: —

(1) a notice issued under the Act calling upon a dealer for assessment or asking a dealer to show cause as to why he should not be prosecuted for an offence under the Act, or

(2) an order pertaining to the seizure or retention of account books, registers and other documents, or

(3) an order sanctioning a prosecution under the Act."

**16. Amendment of section 31.** — For sub-section (1) of section 31 of the principal Act, the following shall be substituted, namely: —

"(1) If the Commissioner or any person appointed under sub-section (1) of section 3 to assist him in the course of any proceedings under this Act is satisfied that a dealer has maintained false or incorrect accounts with a view to suppressing his sales, purchase, or stock of goods, or has concealed any particulars of his sales or purchases, or has furnished to, or produced before, any authority under this Act or the rules made thereunder, any account, return or information which is false or incorrect in any material particular, the Commissioner or any person appointed to assist him under sub-section (1) of section 3 may, after giving the dealer a reasonable opportunity of being heard, direct him to pay, by way of penalty, in addition to the tax to which he is assessed or is liable to be assessed, an amount not exceeding one and half times the amount of tax which would have been avoided if the accounts or figures or particulars were accepted as correct."

**17. Amendment of section 31A.** — In section 31A of the principal Act, the words "and the amount of tax so collected" shall be deleted.

**18. Amendment of section 36.** — In section 36 of the principal Act, in sub-section (2), —

(i) clause (a) shall be renumbered as clause (aa) and clause (aa) shall be renumbered as clause (aaa) of that sub-section; and

(ii) before clause (aa) so renumbered, the following clause (a) shall be inserted, namely: —

"(a) the manufactures or manufacturing processes not to be included in the scope of definition 'manufacture', contained in clause (f) of section 2;".

#### Notification

LD/3466/73

The following notification received from the Government of India, Ministry of Labour and Rehabili-

tation, Department of Labour and Employment, New Delhi, is hereby published for general information of the Public.

*M. S. Borkar*, Under Secretary (Law).

Panaji, 2nd August, 1973.

#### Notification

G.S.R. — In exercise of the powers conferred by section 5, read with sub-section (1) of Section 7 of the Employees' Provident Funds and Family Pension Fund Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Provident Funds Scheme, 1952, namely: —

(1) This Scheme may be called the Employees' Provident Fund (Third Amendment) Scheme, 1973.

(2) In the Employees' Provident Funds Scheme, 1952, in clause (b) of sub-paragraph (3) of paragraph 1, after sub-clause (LXXII) the following sub-clause shall be inserted, namely: —

“(LXXIII) as respects factories relating to “Katha” making industry covered by the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) No. G. S. R. 503, dated the 2nd May, 1973, come into force on thirty-first day of May, 1973”.

[No. 4/3/70-PF. II(ii)]

(DALJIT SINGH)

Under Secretary

Development Department 'A'

#### Notification

CDB/Coop./1643/73/3944

The following draft rules which the Administrator of Goa, Daman and Diu proposes to make in exercise of the powers conferred by sub-sections (1) and (2) of Section 60 of the Maharashtra Agricultural produce Marketing (Regulation) Act, 1963, as extended to the Union territory of Goa, Daman and Diu, are, hereby, published for the information of all persons likely to be affected thereby and notice is, hereby, given that the said draft rules will be taken into consideration on the expiry of 15 days from the

date of publication of this notification in the Official Gazette.

Any objection or suggestion which may be received by the Under Secretary to the Government of Goa, Daman and Diu, in the Development Department, Secretariat — Panaji, from any person with respect to the said draft rules before the expiry of the aforesaid period will be considered by the Government.

#### DRAFT RULES

In exercise of the powers conferred by sub-sections (1) and (2) of Section 60 of Maharashtra Agricultural Produce Marketing (Regulation) Act, 1963 as extended to the Union territory of Goa, Daman and Diu the Administrator of Goa, Daman and Diu, hereby, makes the following rules so as to amend the Goa, Daman and Diu Agricultural Produce Marketing (Regulation) Rules, 1969, namely:—

1. **Short title and commencement.** — (1) These Rules may be called the Goa, Daman and Diu Agricultural Produce Marketing (Regulation) (Amendment) Rules, 1973.

(2) They shall come into force at once.

2. **Insertion of new-rule 40A.** — After rule 40 of the Goa, Daman and Diu Agricultural Produce Marketing (Regulation) Rules, 1969 the following shall be inserted, namely:—

“40A. **Nomination of representative of Village Panchayat:**—

(1) If there are more than one Village Panchayats in any market area, the Registrar of Cooperative Societies, shall recommend to the Government three names out of the Chairman of the Village Panchayats falling within the purview of the market area taking into consideration the services rendered by such persons to the development and progress of the co-operative movement or in the event of there being no such persons, any three chairmen in order of merit who in the opinion of the said Registrar, are otherwise fit to be so nominated.

(2) The Government shall nominate one of the three persons who are recommended by the Registrar under sub-rule (1) as the member of the Marketing Committee.”.

By order and in the name of the Administrator of Goa, Daman and Diu.

*S. S. Sukthankar*, Under Secretary (Development).

Panaji, 7th August, 1973.